

STREAMLINED SALES TAX: FOOD AND FOOD INGREDIENTS DEFINITION

Prior Law_____

“Food and food ingredients” is defined as including substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.

New Provisions_____

The definition of food and food ingredients now also includes beverage-grade carbon dioxide gas.

Section Amended_____

Section 1 of 2013 Iowa Acts House File 199 amends section 423.3, subsection 57, paragraph d, Code 2013.

Effective Date_____

July 1, 2013.